

FINANCIAL-ECONOMIC MECHANISM OF MANAGEMENT AN ENTERPRISE

Victoria Lymar, Igor Kobushko
Sumy State University, Sumy, Ukraine

The economic system of Ukraine requires development and making scientifically grounded decisions which will be able to provide achieving the rates of steady development presently. In such context perfection of the control activity of enterprise system, its adaptation has a grate importance.

Any sensor-based system is started going with help of certain mechanisms. The system of enterprise's control started going economic mechanism which is called to provide the effective results of production-economic activity of enterprise.

An economic mechanism is an aggregate of organizational structures and concrete forms and methods of management, and also legal forms which with help the acting economic laws realized in concrete terms.

The structure of economic mechanism it is necessary to examine as an aggregate of mechanisms (economic, organizationally-administrative, legal, social), in basis of which lie the certain methods of management. Most value for providing of the effective management has an economic aspect.

In the period of functioning of the planned economy to the economic analysis the questions of financing were included. Category a financial mechanism gets a right separate existence with passing to the conditions of markets of management.

An economic mechanism of enterprise is an aggregate of economic methods, forms, instruments, affecting levers economic relations processes, which are going on the enterprise.

A financial mechanism is a component of economic mechanism, an aggregate of financial stimuli, levers, instruments, forms and methods of adjusting of economic processes and relations.

With the purpose of more rational and effective management an economy in the conditions of market these mechanisms it is necessary to reform to the single financial-economic mechanism of management an enterprise.

A financial-economic mechanism is a major constituent of economic mechanism, reflecting the aggregate of financial and economic methods, forms, instruments and levers by means of which realizes regulation of financial-economic processes and relations with the purpose of the effective affecting on the eventual results of activity of enterprise.

For the construction of structure of financial-economic mechanism it is necessary to take methodical approaches which justified itself in practice at development and introduction of the control an enterprise systems. They consist in the observance of the followings rules:

1. a financial-economic mechanism is built on the basis of optimum combination of having a special purpose and functional management at the single providing of management;
2. a purposeful management is built by formation of special purpose subsystems;
3. a functional management is built by formation of functional subsystems;
4. for providing of achieving aims providing subsystems and system of financial-economic levers are formed.

As a result of combination of the named subsystems and financial levers appears the functionally-having a special purpose flow-chart of construction of financial-economic mechanism of the enterprise. At the first time determined aims which must be attained an enterprise.

A tool which helps it is possible to provide achieving the named aims must serve functional under the systems, subsystems of providing and financial levers.

Functional subsystems include: planning, prognostication, investing, crediting, taxation, adjusting, pricing, system of remuneration of labour, analysis, accounting, insurance.

As subsystems of providing it is necessary to use the system of internal financial-economic relations, legal, normative and informative providing.

To the financial-economic levers take income, price, taxes, depreciation decrees, credits, securities, insurance payments, financial stimuli, privileges, approvals.

The construction of financial-economic mechanism of management an enterprise and it's practical using creates organizationally-methodical terms for conducting of purposeful work on the increase of efficiency of results of activity, to providing of competitiveness at the market, stability in the work, stability of financial position of enterprise and on the whole achievement the rates of steady development of economy.